

CHAPTER NO. 241

SENATE BILL NO. 1931

By Crutchfield, Herron

Substituted for: House Bill No. 2003

By McMillan

AN ACT to amend Tennessee Code Annotated, Title 67, to provide requirements for the filing of sales and use tax returns and remittance payments electronically when a taxpayer is consistently liable for \$10,000 or more in taxes for the tax period covered by the return and to provide a penalty for failure to do so.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-6-504, is amended by adding the following new subsections:


() Notwithstanding any law to the contrary, when a taxpayer is required to remit payments electronically as set forth in § 67-1-703(b), then all returns required by this chapter that are associated with such payments shall be filed electronically using a method approved by the commissioner. The requirement to file electronically shall continue thereafter until such time as the commissioner advises the taxpayer to file by another method.

() In addition to any other penalty provided by law, the commissioner shall assess any taxpayer required to file returns by electronic means a penalty of five hundred dollars (\$500) for each instance of filing a return by any other means. Such penalty shall be subject to waiver under the provisions of § 67-1-803.

SECTION 2. This act shall take effect upon becoming a law and shall apply to all tax periods beginning on or after January 1, 2004, the public welfare requiring it.

PASSED: May 12, 2003


JOHN S. WILDER
SPEAKER OF THE SENATE


JIMMY NAIFEH, SPEAKER
HOUSE OF REPRESENTATIVES

APPROVED this 2nd day of June 2003


PHIL BREDESEN, GOVERNOR